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FISCAL IMPACT STATEMENT

LS 7222

BILL NUMBER: HB 1516

NOTE PREPARED: Jan 29, 2015

BILL AMENDED:

SUBJECT: County Assessors.

FIRST AUTHOR: Rep. Smith M

FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: **GENERAL**
 X DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: The bill provides that a candidate for county assessor who held the office on May 1 of the election year must have attained the certification of a Level 3 assessor-appraiser before taking office. The bill provides that a candidate for county assessor who did not hold the office on May 1 of the election year must have attained the certification of a Level 2 assessor-appraiser before taking office.

Effective Date: July 1, 2015.

Explanation of State Expenditures: *Summary-* Potentially, assessor candidates without Level 3 certification could be newly elected as a result of the bill. If new elected assessors, previously untrained in Level 3 assessor-appraiser certification, did not pay for their Level 3 training on their own, additional expenditures from the State Assessment Training and Administration Fund (SATAF) could occur in order to provide for the training. The impact on the SATAF is indeterminable and would depend on the number of new assessors elected in future general elections.

Additional Information- The Department of Local Government Finance will cover the course costs of Level 1, 2, or 3 training for two employees from each county and each elected township assessor who has not previously taken the course from the DLGF. Fees are \$380 for a week-long course.

Explanation of State Revenues:

Explanation of Local Expenditures: *Summary-* County primary and general election ballots may have additional candidate challengers for county assessor. Ballots may be lengthened slightly to accommodate

space for additional candidates. It is likely that printing costs for ballot card counties (for optical-scan voting systems) would be minimally impacted. There were only 11 contested races for county assessor during the 2014 general election.

Level 3 Training- If more elected assessors are sent for training, county expenditures for per diem and travel would increase. County assessors and township assessor-appraisers that partake in DLGF training receive a per diem and travel reimbursement. If a county does not have a travel reimbursement policy, the per diem and travel expense that a county employee is permitted to receive is paid by the county under the state's travel reimbursement rates.

Explanation of Local Revenues:

State Agencies Affected: Department of Local Government Finance.

Local Agencies Affected: County assessors.

Information Sources: State of Indiana, Department of Local Government Finance: *2014 Indiana Chapter IAAO Course Memo and Registration*; county election summary reports.

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